

Exhibit 1

Charles D. Weiss Declaration

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Attorneys for Debtors
and Debtors-in-Possession

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

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	:
In re	: Chapter 11 Case No.
	:
LEHMAN BROTHERS HOLDINGS INC., et al.,	: 08-13555 (JMP)
	:
Debtors.	: (Jointly Administered)
	:
	:
-----X	

**DECLARATION OF CHARLES D. WEISS IN SUPPORT OF
THE APPLICATION OF THE DEBTORS PURSUANT TO
SECTIONS 327(e) AND 328(a) OF THE BANKRUPTCY CODE AND
RULE 2014(a) OF THE FEDERAL RULES OF BANKRUPTCY
PROCEDURE FOR AUTHORIZATION TO EMPLOY AND RETAIN
McKENNA LONG & ALDRIDGE LLP AS SPECIAL COUNSEL
FOR THE DEBTORS NUNC PRO TUNC TO THE COMMENCEMENT DATE**

CHARLES D. WEISS, hereby declares, pursuant to section 1746 of title 28 of the United States Code, as follows:

1. I am a partner in the firm of McKenna Long & Aldridge LLP ("McKenna" or the "Firm"), a law firm with principal offices at 303 Peachtree Street, N.E., Suite 5300, Atlanta, Georgia 30308 and at 1900 K Street, N.W., Washington, DC 20006, and other offices in Albany, New York; Brussels, Belgium; Denver, Colorado; Los Angeles,

California; New York, New York; Philadelphia, Pennsylvania; San Diego, California; and San Francisco, California.

2. I submit this Declaration in connection with the Application dated December 2, 2008 (the "Application") of Lehman Brothers Holdings Inc. ("LBHI") and its affiliated debtors in the above-referenced chapter 11 cases, as debtors and debtors in possession (together, the "Debtors" and, collectively with their non-debtor affiliates, "Lehman"), for approval of the Debtors' employment and retention of McKenna as special counsel in the above-captioned chapter 11 cases at the Firm's normal hourly rates in effect from time to time and in accordance with the Firm's normal reimbursement policies, in compliance with sections 328(a), 329 and 504 of title 11 of the United States Code, 11 U.S.C. § 101 *et seq.* (the "Bankruptcy Code") and to provide disclosure required under Rules 2014(a) and 2016(b) of the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules").

3. Unless otherwise stated in this Declaration, I have personal knowledge of the facts set forth herein. To the extent any information disclosed herein requires amendment or modification upon McKenna's completion of further review or as additional information becomes available to it, a supplemental declaration will be submitted to the Court reflecting such amended or modified information.

4. The Debtors have filed the Application requesting approval from this Court to retain and employ McKenna as special counsel during these chapter 11 cases to provide services with respect to commercial lending, loan restructuring, and debt collection and litigation matters.

5. The Debtors request that the Court enter an order substantially in the form attached to the Application approving the retention of McKenna as special counsel in accordance with the terms and conditions set forth in the Application and this Declaration.

6. McKenna has rendered legal services to Lehman for more than fifteen years. During this period, McKenna has represented Lehman in more than 230 matters involving a multitude of practice areas and legal issues including, without limitation, mezzanine and mortgage loan origination, troubled loan workouts and restructuring, loan modifications and amendments, creditor's rights issues, the disposition of Lehman's assets, receivership, preferred and *pari passu* equity investments, the bankruptcy or insolvency of the Debtors' borrowers, as well as a variety of commercial litigation matters. As a result of these efforts, McKenna is quite familiar with the complex commercial lending, bankruptcy and litigation issues that have arisen and are likely to arise in connection with the Debtors' chapter 11 cases. Furthermore, because of McKenna's longstanding history of working with the Debtors on these matters, McKenna is thoroughly familiar with the Debtors' business, loan documentation regime, organizational structure and debt structuring history and preferences. Finally, McKenna is currently representing Lehman in several matters identified in Exhibit A annexed hereto (the "Current McKenna Matters").

7. Additionally, McKenna represents clients in structuring and closing mezzanine and other structured financings, including mezzanine tranches or separate mezzanine facilities for single projects, as well as in the making of preferred and *pari passu* equity investments in real estate. McKenna has substantial experience in

documenting and negotiating cash flow and enterprise value loans, multi-tier, syndicated and participated loans, bridge loans and complex senior/subordinate loan structures. Finally, McKenna has developed a reputation nationally and internationally for its workout, creditor's rights and bankruptcy expertise.

8. McKenna will act as special counsel to the Debtors with respect to the Current McKenna Matters and other special counsel matters as requested, and will render the necessary professional services required in connection therewith.

McKenna's Disclosure Procedures

9. McKenna has in the past represented, currently represents and may in the future represent entities that are claimants or interest holders of the Debtors or otherwise have interests in these cases. McKenna, which employs approximately 450 attorneys, has a large and diversified legal practice that encompasses the representation of many financial institutions and commercial corporations.

10. In preparing this Declaration, I used a set of procedures developed by McKenna to ensure compliance with the requirements of the Bankruptcy Code and the Bankruptcy Rules regarding the retention of professionals by a debtor under the Bankruptcy Code (the "Firm Disclosure Procedures"). Pursuant to the Firm Disclosure Procedures, I performed, or caused to be performed, the following actions to identify the parties relevant to this Declaration and to ascertain McKenna's connection to such parties:

a. In connection with the preparation of this Declaration, McKenna conducted an analysis of its contacts with certain parties in interest that were made reasonably known to McKenna by the Debtors after review of their records. A list

of the parties reviewed (the "Retention Checklist") is annexed hereto as Exhibit B.

b. Using the Retention Checklist, information provided by the Debtors and additional information identified by McKenna, a list of the names of entities who may be significant parties in interest in these chapter 11 cases (the "Potential Parties In Interest") was assembled.

c. McKenna compared each of the Potential Parties In Interest to the names that McKenna has compiled into a master records database from its conflict clearance and billing records, comprised of the names of the McKenna clients for which any attorney time charges have been billed since the database was first created (the "Records Database"). The Records Database includes the name of each current or former client, the names of other relevant parties to current or former matters for such client and the names of the McKenna personnel who are or were responsible for such matters. It is the policy of McKenna that no new matter may be accepted or opened within the Firm without completing and submitting to those charged with maintaining the conflict check system and adverse party index the information necessary to check each such matter for conflicts, including the identity of the prospective client, the matter, and other relevant parties. Accordingly, the database is regularly updated for every new matter undertaken by McKenna.

d. Any matches between the Records Database and the list of Potential Parties In Interest were identified (the "Client Match List"), together

with the names of the respective McKenna personnel responsible for current or former matters for the entities on the Client Match List.

e. Attorneys then reviewed the Client Match List and deleted obvious name coincidences and individuals or entities that were adverse to McKenna's clients in both this matter and the matter referenced on the Client Match List. The remaining client connections with regard to which McKenna has currently active matters were compiled for purposes of this Declaration and are set forth below.

f. In addition, a general inquiry to all McKenna attorneys was sent via electronic mail to determine whether (i) any such individual or immediate family member holds any claims against, or stock of, the Debtors, and (ii) any such individuals were ever employed by the Debtors.

McKenna's Connections with Parties in Interest

11. Any client connections with regard to which McKenna had represented clients within the last two (2) years were reviewed by attorneys working under my supervision, and from such review, it was determined that, in respect of each connection between McKenna and such parties, McKenna does not hold or represent an interest that is adverse to the Debtors' estates with respect to the matters for which McKenna is proposed to be retained.

12. McKenna previously has represented, currently represents and may represent in the future the Potential Parties in Interest (or their affiliates) described on Exhibit C attached hereto in matters totally unrelated to the Debtors. The information included on Exhibit C is the product of implementing the Firm Disclosure Procedures.

McKenna does not and will not represent any of such entities with respect to the matters for which McKenna is proposed to be retained by the Debtors.

13. McKenna currently does not represent or has not represented the Potential Parties in Interest described on Exhibit D. The information included on Exhibit D is the product of implementing the Firm Disclosure Procedures.

14. In addition to the foregoing, through reasonable inquiry, I do not believe there is any connection between McKenna and: (i) the United States Trustee for the Southern District of New York (Region 2) or any person employed by the Office of such United States Trustee; or (ii) any creditors or other parties in interest that would be adverse to the Debtors or their estates with respect to the matters for which McKenna seeks to be retained. As part of its practice, McKenna appears in cases, proceedings and transactions involving many different attorneys, accountants, financial consultants and investment bankers, some of which now or may in the future represent claimants and other parties in interest in these cases. McKenna is not aware of any relationship it has with any such attorneys, accountants, financial consultants and investment bankers that would be adverse to the Debtors or their estates with respect to the matters for which McKenna is proposed to be retained. McKenna has not and will not represent any of such parties in relation in the matters for which McKenna is proposed to be retained.

15. Certain attorneys at McKenna attorney own, or have beneficial interests in trusts owning, shares in the Debtors and securities of related entities and may own shares in other parties in interest. An e-mail message was sent to all attorneys requesting that they disclose any ownership of securities of the Debtors (excluding by means of accounts over which the attorneys hold legal authority but do not have investment discretion,

mutual fund holding and similar diversified investment vehicles) and any prior employment with the Debtors. In response to such query, three attorneys indicated that they or others in their households own securities of the Debtors and one associate was employed by the Debtors from 1997 until 1999. I do not believe these attorneys interests, considered separately or collectively, are material.

McKenna's Rates and Billing Practices

16. McKenna's current customary hourly rates, subject to change from time to time, are \$370.00 to \$750.00 for partners and counsel, \$190.00 to \$450.00 for associates, and \$75.00 to \$280.00 for paraprofessionals and staff. McKenna's hourly rates are set at a level designed to compensate it fairly for the work of its attorneys and paraprofessionals and to cover fixed and routine overhead expenses. The hourly rates are subject to periodic adjustments to reflect economic and other conditions, including increased experience of professionals rendering services.

17. The McKenna attorneys expected to be most active in the Debtors' chapter 11 cases and their respective current hourly rates include:

Bankruptcy and Commercial Litigation

Christopher F. Graham, Partner, New York Office	\$700.00/hour
Mark S. Kaufman, Partner, Atlanta Office	\$570.00/hour
Gary W. Marsh, Partner, Atlanta Office	\$450.00/hour
Alan F. Kaufman, Of Counsel, New York Office	\$400.00/hour
David A. Geiger, Partner, Atlanta Office	\$375.00/hour
B. Summer Chandler, Associate, Atlanta Office	\$340.00/hour
Alison M. Elko, Associate, Atlanta Office	\$255.00/hour

David Gordon, Associate, Atlanta Office	\$255.00/hour
Fran L. Russell, Paralegal, Atlanta Office	\$215.00/hour

Finance and Commercial Lending

John G. Aldridge, Senior Counsel, Atlanta Office	\$625.00/hour
Patrick M. McGeehan, Partner, Atlanta Office	\$500.00/hour
Paul C. Hurdle, III, Partner, Washington D.C. Office	\$470.00/hour
Charles D. Weiss, Partner, Atlanta Office	\$450.00/hour
Brian Olasov, Managing Director, Atlanta Office	\$425.00/hour
J. David Larsen, Partner, Los Angeles Office	\$425.00/hour
Thomas D. Hall, Senior Counsel, Atlanta Office	\$390.00/hour
Katherine M. Lewis, Partner, Atlanta Office	\$380.00/hour
James W. Culbreth, Associate, Atlanta Office	\$405.00/hour
Gerald Walling, Associate, Atlanta Office	\$395.00/hour
James H. Ludlam, Associate, Atlanta Office	\$305.00/hour
Douglas Flaum, Associate, Atlanta Office	\$255.00/hour
Peter Yoxall, Associate, Atlanta Office	\$235.00/hour
Matthew James, Associate, Atlanta Office	\$230.00/hour
Sue Plunkett, Paralegal, Atlanta Office	\$185.00/hour

18. McKenna's disbursement policies pass through all out-of-pocket expenses at actual cost (or at estimated actual cost when the actual cost is difficult to determine). It is McKenna's policy to charge its clients in all areas of practice for all other expenses incurred in connection with a client's matter. The expenses charged to clients include, among other things, photocopying, title report fees, title insurance fees, judgment and lien

search report fees, witness fees, travel expenses, filing and recording fees, long distance telephone calls, postage, express mail and messenger charges, computerized legal research charges, overtime, court costs, transcript fees, travel, clerk fees, expenses for “working meals” and telecopy charges. McKenna will charge the Debtors for these expenses in a manner and at rates consistent with charges generally made to its other clients.

19. No promises have been received by McKenna, or any partner, counsel, or associate thereof, as to payment or compensation in connection with these cases other than in accordance with the provisions of the Bankruptcy Code, the Bankruptcy Rules, the Local Bankruptcy Rules for the Southern District of New York and the guidelines established by the U.S. Trustee. McKenna has no agreement with any other entity to share with such entity any compensation received by McKenna or by such entity. The proposed retention of McKenna is not prohibited by Bankruptcy Rule 5002.

20. McKenna intends to apply pursuant to section 330 of the Bankruptcy Code for allowances of compensation for professional services rendered in these chapter 11 cases and for reimbursement of actual and necessary expenses incurred in connection therewith in accordance with the procedures set forth in sections 330 and 331 of the Bankruptcy Code, applicable Bankruptcy Rules, local rules and orders of the Court, guidelines established by the U.S. Trustee, and such other procedures as may be fixed by order of this Court, including but not limited to the Court’s Amended Order Pursuant to Sections 105(a) and 331 of the Bankruptcy Code and Bankruptcy Rule 2016(a) Establishing Procedures for Interim Monthly Compensation and Reimbursement of Expenses of Professionals.

21. As of the Commencement Date, the Debtors and/or non-debtor affiliates or subsidiaries of the Debtor owed McKenna sums, the amount of which is uncertain, for unbilled and billed fees and expenses incurred for services rendered by McKenna unrelated to these chapter 11 cases. McKenna has not received payment of any of these outstanding amounts, and is, therefore, the holder of a pre-petition claim against the Debtor, the amount of which is uncertain, and is owed sums by the Debtor. McKenna's status as a pre-petition creditor of the Debtors should not be an impediment to its retention by the Debtors under section 327(e) of the Bankruptcy Code. Additionally, because McKenna is not serving as the Debtors' bankruptcy counsel, the Debtors believe that McKenna has not rendered "services . . . in contemplation of, or in connection with the case" within the meaning of section 329(a) of the Bankruptcy Code. McKenna has not received a retainer.

22. McKenna regularly represents the Debtors' real estate mezzanine funds (the "LB Mezz Funds") in connection with new financings and restructuring matters. Most of these matters are wholly unrelated to the Debtors. Nevertheless, certain Debtors have also been investors in some capacity in certain of the same financing transactions in which McKenna has represented the LB Mezz Funds, and subsequent to the Commencement Date, in two cases in which construction loan advances were not timely made by certain Debtors, McKenna has represented the LB Mezz Funds in connection with addressing and resolving such funding failures. In each case in which McKenna has represented the LB Mezz Funds in matters which also involved one or more Debtors, such representation has been fully disclosed to the Debtors' business principals and

counsel, and any actual or potential conflict arising therefrom has been affirmatively waived.

23. McKenna currently represents and has represented in the past non-debtor affiliates or subsidiaries of the Debtors, including without limitation Lehman ALI Inc. who are jointly and severally liable with the Debtors for the fees and expenses of McKenna.

24. McKenna in the past represented Trimont Real Estate Advisors, Inc. ("Trimont") in connection with the negotiation of servicing agreements with the Debtors and the Debtors waived any conflict of interest. McKenna currently represents Trimont in matters unrelated to the Debtors.

25. McKenna currently represents a limited partnership in which the limited partners may be an indirect subsidiary of one of the Debtors.

Pursuant to 28 U.S.C. § 1746, I declare under penalty of perjury under the laws of the United States of America that the foregoing is true and correct, and that this Declaration was executed on December 2, 2008.



Declarant: Charles D. Weiss

Exhibit A

Current McKenna Matters

CURRENT MCKENNA MATTERS

1. *MM Arizona Holdings LLC v. Nicholas W. Bonnano, Jr., et. al.*, Case No. 08 Civ. 5353 (S.D.N.Y. June 11, 2008).

McKenna Long and Aldridge LLP ("McKenna") represents Lehman Brothers Holdings, Inc. (the "Debtor") in connection with a suit filed by MM Arizona Holdings LLC (the "Plaintiff") against Nicholas Bonnano, Rita Bonnano, Allen Jenkins and the estate of Tamera Jenkins (the "Guarantors") on full payment guaranties seeking recovery of the entire outstanding indebtedness on the subject loan plus lender expenses (aggregate current balance of approximately \$50,000,000). Subsequent to the bankruptcy filing, the Guarantors have counterclaimed and asserted claims against the Debtor and Investors Mortgage Holdings, Inc. The Plaintiff has filed a motion to dismiss counterclaims and certain affirmative defenses.

2. *In re Steven D. Molasky*, Case No. 08-14517-MKN (Bankr. D. Nev. May 5, 2008).

McKenna represents the Debtor's subsidiary Lehman ALI Inc., ("LALI") and certain of its indirect subsidiaries formed or acquired by LALI in the context of this engagement in the foreclosure and workout of certain mezzanine loans originated by LALI relating to four assets in California, certain senior mortgage loans acquired as protective actions concerning such mezzanine loans and the implementation of a settlement agreement in the referenced bankruptcy of Steven Molasky entered into by LALI and such subsidiaries. LALI is obligated under such settlement agreement to cause certain actions to be taken that remain to be completed. Lastly, McKenna is defending one such subsidiary of the Debtor in a lawsuit filed by Swinerton Construction involving a mechanic's lien claim.

3. *Oliner et al. v. Kontrabecki*, Adv. No. 03-03264 (Bankr. N.D. Cal. Feb. 13, 2003).

McKenna represents the Debtor in its capacity as a secured creditor holding approximately \$31 million of secured debt in pursuing and protecting its interests in highly contentious bankruptcy proceedings. Representation has included, inter alia, (i) successfully obtaining the appointment of a Chapter 11 Trustee and (ii) in response to the principal's dilution of the Debtor's collateral and related actions, successfully obtaining findings of contempt against the principal and the imposition of coercive contempt sanctions, including, among other things, the imposition of daily fines and imprisonment of the principal. The Debtor has asserted a claim for damages against the principal for losses suffered due to the principal's dilution of the Debtor's collateral and related actions. The parties are engaged in discovery and no trial date has been set.

4. Workout/Remedy Exercise: Middle Mountain - Maricopa, Pinal and Yavapai Counties, Arizona.

McKenna represents the Debtor in connection with a \$44,000,000 mortgage loan secured by three parcels of undeveloped land in Maricopa, Pinal and Yavapai Counties, Arizona. A non-judicial foreclosure sale was scheduled for Maricopa and Pinal County properties on November 13, 2008, however, the project owner entities filed Chapter 11 bankruptcy cases on November 12, 2008, which stayed such foreclosures.. A suit is pending in New York federal court against four individual guarantors on full payment guaranties with counterclaims for fraud in the inducement and lender breach of loan documents including failure to fund. Two ancillary lawsuits are pending which involve fee and easement condemnation actions.

5. REO Sale: Terra Vista (*a/k/a* Montecito Crossings at Otay Ranch) - San Diego, CA.

McKenna represents the Debtor in connection with an REO sale where the purchase contract has been signed and the due diligence period has expired as of September 15, 2008. Closing is currently scheduled for December 1, 2008.

6. Mezzanine Loan Consensual Take Back: Walker Square/Riverbend Condominiums - Charlottesville, Virginia.

McKenna represents the Debtor in connection with the preparation of a consensual mezzanine loan equity level take back.

7. REO Condominium Units Sell Out: Plaza at Turtle Creek, Dallas, TX.

McKenna represents the Debtor in connection with the legal oversight of condominium units sales and disputes with the homeowners' association and unit owners.

8. Construction Mortgage Loan Administration Matters: Laurel Cove, Nashville, TN.

McKenna represents the Debtor in connection with loan administration matters for a performing construction mortgage loan.

9. *PJ Finance Company, LLC vs. LB Mezz Lender RTPJ, LLC, et al.* (Case No. 2008 LO 10356) (Circuit Court of Cook County, Illinois) Workout/Pending Mezzanine Loan Sale: Alliance PJ/FHW.

McKenna represents an indirect subsidiary of the Debtor in connection with potential disputes with a purchaser of a senior mezzanine position. On September 17, 2008, the entity that purchased the senior mezzanine loan sued the Debtor's special purpose entity that owns the sub-mezzanine loan in Cook County, Illinois for alleged breach of the intercreditor agreement. The matter requires risk management actions vis-

a-vis senior mezzanine loan defaults, as well as completion of actions to be taken in completion of a prior settlement agreement with the sub-mezzanine loan guarantor.

10. Modification of Loan Documents: Harbor View Hotel.

McKenna represents the Debtor in connection with the modification of mortgage loan documents regarding Martha's Vineyard Hotel to reflect condominiumization of the hotel.

11. Ongoing post-closing take-back workout issues: EB Developers (Elie Berdugo).

McKenna represents the Debtor and certain indirect subsidiaries formed or acquired in the context of this engagement in connection with five assets in Florida. The Debtor still holds defaulted mortgage and mezzanine positions on Gables Marquis, an almost completed condominium construction project also in Florida. Gables Marquis is in stipulated foreclosure/receivership, and McKenna is coordinating litigation with the general contractor and other mechanic's lienholders, including a counterclaim against the Debtor for breach of contract and failure to fund. In addition, McKenna is coordinating the defense of a lawsuit against the Debtor's subsidiary by a former broker on the Orlando condominium project. Claims against the estate of a deceased guarantor also remain to be filed.

12. Coordination of foreclosure in Colorado: Telluride Foreclosure.

McKenna represents the Debtor in connection with the coordination of a foreclosure of a mortgage loan on real property located in Aspen, Colorado.

13. Corporate Loan from Lehman Commercial Paper Inc. ("LCPI"): Petroleum Realty Investment Partners, L.P. ("PRIP").

McKenna represents the Debtor in connection with a defaulted/matured loan from LCPI to PRIP with certain security in a portfolio of convenience stores in Georgia, Ohio, Mississippi, Kentucky and Florida. LCPI subsidiary is also a limited partner in PRIP. Significant claims have been asserted by general partner against LCPI, but no litigation has been filed.

14. Workout/Remedy Exercise: Loan from Lehman Brothers Holdings Inc. to AZ 72, LLC.

McKenna represents the Debtor in connection with resolution of a defaulted mortgage loan on undeveloped but entitled raw land in Maricopa County, Arizona. Loan guarantors have disputed the lender's ability to enforce its guaranties as a consequence of alleged lender misconduct.

15. Workout/Loan Modifications of Loans from the Debtor to Lifestyle Holdings LLC and its affiliates.

McKenna represents the Debtor in the workout and modification of these loans secured by real estate in Florida and Nevada.

Exhibit B

Retention Checklist

Retention Checklist

50 Largest Bond Holders

1. PIMCO Advisors LP
2. Barclays Global Fund Advisors
3. Vanguard Group Incorporated
4. UBS Investment KAG
5. Franklin Advisors Inc.
6. American Life Insurance Company
7. Capital Research and Management
8. Fidelity Management and Research
9. Metropolitan Life Insurance Company
10. Federated Investors
11. Loomis Sayles & Company L.P.
12. Sun Life Assure Co. of Canada
13. Phillips Hager & North Investment Management
14. United States – Indices
15. Alpha Mutual Fund Management
16. Teachers Insurance and Annuity Association
17. Northwest Mutual Life Insurance Company
18. AXA Equitable Life Insurance Company
19. BBVA Gestion SA SGIIC (Spain)
20. Allianz Life Insurance Company of North America
21. Prudential Insurance Company of America
22. Riversource Life Insurance Company
23. Van Kampen Asset Management
24. Zurich American Insurance Company
25. AIG Annuity Insurance Company
26. Jackson National Life Insurance
27. John Hancock Life Insurance Company
28. Hartford Life Insurance Company
29. ALFA Mutual Fire Insurance Company
30. PIMCO Funds Global Investors
31. Advanced Series Trust
32. AETNA Life Insurance Company
33. NATIXIS Asset Management Advisors
34. Guardian Life Insurance Company
35. T. Rowe Price Associates
36. Principal Life Insurance Company
37. Medical Liability Mutual Insurance Company
38. Western Asset Management Company
39. Continental Casualty Company
40. John Hancock Investment Management Services
41. Franklin Templeton Investments
42. Thrivent Financial for Lutherans

43. Metlife Insurance Company of Connecticut
44. Transamerica Life Insurance Company
45. Metropolitan West Capital Management
46. ING Investment LLC
47. Prudential Financial Inc.
48. American Family Life Assurance Company
49. Blackrock Advisors
50. Liberty National Life Insurance Company

100 Largest Unsecured Creditors other than Bondholders

1. Citibank, NA
2. The Bank of New York
3. Aozora Bank
4. BNP Paribas
5. Mizuho Corporate Bank Ltd.
6. Citibank N.A. Hong Kong Branch
7. Shinsei Bank Ltd.
8. UFJ Bank Limited
9. Sumitomo Mitsubishi Banking Corp
10. Svenska Handelsbanken
11. Lloyds Bank, PLC
12. KBC Bank
13. Shinkin Central Bank
14. Commonwealth Bank of Australia, Tokyo Branch
15. The Bank of Nova Scotia
16. Chuo Mitsui Trust & Banking
17. Hua Nan Commercial Bank, Ltd
18. Bank of China, New York Branch
19. CW Lending II Limited
20. Nippon Life Insurance Co.
21. Microsoft Licensing, GP
22. ANZ Banking Group Limited
23. Dimension Data
24. Standard Chartered Bank
25. First Commercial Bank Co., Ltd, New York Agency
26. Bank of Taiwan, New York Agency
27. DnB NOR Bank ASA
28. Australia and New Zealand Banking Group Limited
29. HSBC Bank
30. Bloomberg Finance LP
31. National Bank of Australia
32. Taipei Fubon Bank, New York Agency
33. Origin HR Consulting Limited
34. Banctec Ltd.
35. The British Land Company PLC

36. London Borough of Tower Hamlets Rates
37. McKee Nelson LLP
38. YXIME
39. Standard & Poor's
40. Bats Trading, Inc.
41. Caldwellader, Wickersham, and Taft
42. CB Richard Ellis Client Account RE Gloa
43. Sidley Austin Brown & Wood
44. JQ Network PTD Limited
45. Reuters America Inc.
46. IBM Corporation
47. Network Appliance, Inc.
48. Clifford Chance
49. Ernst & Young
50. Hewlett-Packard AP (HONG KONG) LIMITED
51. CDW Direct LLC
52. Millennium Developers PVT LTD
53. Virtx
54. Linklaters
55. Allen & Overy
56. NYSE Market, Inc.
57. Broadridge Securities Processing
58. Reuters Limited
59. Paul Weiss
60. Kim & Chang
61. Tata Consultancy Services
62. Bloomberg L.P.
63. Standard and Poors Corp.
64. Ernst and Young Private Limited
65. Deutsche Borsche AG
66. FT Interactive Data
67. Thompson Financial
68. Anjarlekar & Associates
69. Pricoa Relocation UK Limited
70. Davis, Polk and Wardwell
71. Henegan Construction Co., Inc.
72. Linklaters, S.L.
73. Ashurst Morris Crisp
74. National Commerce bank
75. ZKB (Zurcher Kantonalbank)
76. Information Builders Inc.
77. TIBCO Software, Inc.
78. Sungard Securities Finance Inc.
79. 1301 Properties Owner LP
80. Dell Marketing L.P.

81. Fidessa Plc.
82. London & European Title Insurance Services Ltd.
83. Haworth Singapore PTE Ltd.
84. 1221 Avenue of the Americas *
85. 55 Broadway *
86. ICAP Securities Limited
87. Morse Service Holdings Limited
88. Swapswire Limited
89. Kingston Communications PLC
90. Vertex Mortgage Services
91. Drowst Trading, LLC
92. Compucenter (UK) Ltd.
93. Bank of America Plaza STE 3500 *
94. Canary Warf Management Limited
95. WIPRO Infotech Enterprise Solutions
96. 767 Fifth Ave *
97. 125 Broad Street *
98. Morse Group Limited
99. Mace Limited
100. 1301 Properties Owner LP

Significant Landlords

- Rock Forty Ninth LLC
- 1301 Properties Owner L.L.C
- Huron Consulting Group LLC
- Deutsche Bank AG, New York Branch
- WPGH, LLC
- 70 Hudson Street, LLC
- Corporate Park Associates
- Monarch Centre Associates, LLC
- Consultatio Inversora S.A.
- MJH Wacker LLC
- Eastrich No. 167 Corporation
- 8 Sound Shore Associates, LLC
- MCPR Unit V LP, S.E.
- Middlefield Park Associates
- 1111 Brickell Office, LLC
- Lempira S.R.L., R.U.C.
- Telwares, Inc.
- Archipelago Holdings, Inc.
- Teachers Insurance and Annuity Assoc. of America
- Palm Beach Park Centre 4, LLC
- Nine Penn Center Associates, LP
- San Diego - Frazee, LLC

- Columbia Center Property LLC
- CT Tower Investments Inc
- Clifford Chance US LLP
- 125 High Street LP
- SP4 190 S. LaSalle, L.P.
- Crescent TC Investors LP
- Constellation Place, LLC
- HWA 555 Owners, LLC
- WA 555 Owners, LLC
- HQ Global Workplaces
- Four Point Star Operating Company, L.P.
- HQ Global Workplaces
- 20 CCC Business Trust
- 605 Third Avenue Fee LLC
- CMD ST Financial Centre, LLC
- CPR (USA) Inc.
- SLG 220 News Owner LLC
- B&R 919, LLC
- Argonne Capital Group
- PCC Properties (Calgary) Ltd.
- Board of Trade of the City of Chicago, Inc.
- JBC Funds 200 West Monroe LLC
- 300 Main L.L.C.
- Normandy Real Estate Partners
- Texas Tower Limited
- Guggenheim Concourse, L.P.
- Hanover Moving & Storage Co., Inc.
- 101 Hudson Leasing Associates
- New Tower Trust Company Multi-Employer Property Trust
- AIG Technologies, Inc.
- CA-10880 Wilshire Limited Partnership
- Sharon Land Company, LLC
- Deutsche Immobilien Fonds Aktiengesellschaft
- Stillwater Development, LLC
- 50 Broadway Realty Corp.
- 85 Tenth Avenue Associates, LLC
- BP 399 Park Avenue LLC
- Clearbridge Advisors, LLC (f/k/a CAM North America, LLC)
- Historic TW Inc.
- Pricewaterhouse Coopers, LLP
- The Irvine Company LLC
- Regus do Brasil, Ltd

- JDJ Properties, Inc.
- Millennium De Investimentos Imobiliarios LTDA
- HQ Global Workplaces
- The Realty Associates Fund VIII, L.P.
- For 1031 Heritage II LLC
- Denver United LLC
- Lehman Brothers Holdings, Inc.
- Courtside West, LLC
- Brandywine Office Investments LLC
- NBS Brookside 700/800, L.L.C.
- Mackenzie Financial Corporation
- Creekside Business Mall LLC
- Legacy III Centennial, LLC
- Wacker Drive Limited Partnership
- CB Office 10, Ltd.
- Rosemead Properties, Inc.
- Corridors I & II/Loudoun II SPE Feeco, L.L.C.
- Mack-Cali CW Realty Associates L.L.C.
- Triple Net Properties, LLC
- Legacy III Centennial, LLC
- Crown Point, L.L.C.
- Mountain Towers Properties, LLC
- GRE Glendale LLC
- Liberty Property Limited Partnership
- Sandtrap II, Ltd.
- The Irvine Company LLC
- Piedmont Operating Partnership, L.P.
- 101 Hudson Leasing Associates
- 5450 West Sahara LLC
- Trizec Westwood Center LLC
- WLA UPU 1 and 2, LLC
- American Center
- Brookfield Properties One WFC Co. LLC
- 600 Partners Co., L.P.
- Historic TW Inc.
- Custer Court, L.P.
- San Diego- Frazee, LLC
- Beneficiaries of North Star Trust Company Title Holding Land Trust
- Galleria Properties, LLC
- Tempe Fountainhead Corporate, LLC
- Sunray Investments
- National Union Fire Insurance Company of Pittsburgh, PA

Secured Creditors

- JPMorgan Chase
- Fenway Funding LLC
- Swedbank
- State Street
- MetLife
- SMBC
- Danske Bank

Government and State Regulatory Agencies.

U.S. Regulation

- Securities and Exchange Commission
- State Blue Sky Laws in all 50 states and Puerto Rico
- Commodity Futures Trading Commission (LBI, NB LLC)
- Office of Thrift Supervision (LB Bank)
- Federal Deposit Insurance Corporation (LB Bank, LB Commercial Bank)
- Office of the Comptroller of Financial Institutions (Lehman Brothers Trust Co.)
- Federal Energy Regulatory Commission (Lehman Brothers Commodity Services Inc.)
- Utah Commissioner of Financial Institutions (LB Commercial Bank)
- State Bank Commissioner of the State of Delaware (Lehman Brothers Trust Company of Delaware)
- Financial Industry Regulatory Authority (non-governmental)
- New York Stock Exchange (non-governmental)
- National Futures Association (non-governmental)

Members of Ad Hoc or Unofficial Creditors' Committees – Those formed prior to the Commencement Date, to the extent known at the Commencement Date.

- The Ad Hoc Committee of Bondholders of the Main Street Natural Gas, Inc. Gas Project Revenue Bonds
- Capital Research Management Co.
- Franklin Federal Intermediate-Term-Tax-Free Income Fund
- Franklin Federal Tax-Free Income Fund
- Franklin Georgia Tax-Free Income Fund
- Franklin High-Yield Tax-Free Income Fund
- Franklin Advisors LP
- Oppenheimer Funds, Inc.
- Independence Holding Co.
- The Vanguard Group

- Allstate Insurance Co.
- Informal LBHI Bondholder Group
- members not listed

Significant Stockholders – If Debtor is a corporation, any significant stockholders (greater than 5%).

- | | |
|---|-------|
| • AXA and related parties | 7.25% |
| • Clearbridge Advisors, LLC and related parties | 6.33% |
| • FMR LLC and related parties | 5.87% |

Directors and Officers – Current and former (up to three years) members of the corporation's board of directors and its officers.

Board of Directors

- Richard S. Fuld, Jr. (current)
- Michael L. Ainslie (current)
- John F. Akers (current)
- Roger S. Berlind (current)
- Thomas H. Cruikshank (current)
- Marsha Johnson Evans (current)
- Sir Christopher Gent (current)
- Jerry A. Grundhofer (current)
- Roland A. Hernandez (current)
- Henry Kaufman (current)
- John D. Macomber (current)

Officers

- Richard S. Fuld, Jr. (current)
- Riccardo Banchetti (current)
- Jasjit S. Bhattal (current)
- Gerald A Donini (current)
- Eric Felder (current)
- Scott J. Freidheim (current)
- Michael Geband (current)
- David Goldfarb (current)
- Alex Kirk (current)
- Hyung S. Lee (current)
- Stephen M. Lessing (current)
- Ian T Lowitt (current)
- Herbert H. McDade III (current)
- Hugh E. McGee III (current)
- Christian Meissner (current)

- Thomas A. Russo (current)
- George H. Walker (current)
- David Coles (current)
- James Fogarty (current)
- Bryan Marsal (current)
- Erin Callen (former)
- Joseph M. Gregory (former)
- Christopher O'Mera (former)
- Jonathan Beyman (former)

Underwriting Investment Bankers for Debtor's securities for all securities issued or outstanding on the Commencement Date or during the three years prior to the Commencement Date.

- Lehman Brothers
- Hoare Govett, Ltd.
- UBS Investment Bank
- Merrill Lynch
- ABN AMRO Rothschild

Related Entities

- 737 Portfolio Services LLC
- 737 Portfolio Trust
- Area Assignor Corp. (dissolved)
- Area Depository Corporation (dissolved)
- Area GP Corporation
- Aristos LLC
- ASB L.L.C.
- Ballybunion Investments No. Ltd.
- Ballybunion Investments No. 2 Ltd.
- Ballybunion Investments No. 3 Ltd
- Banque Lehman Brothers S.A.
- Bixen Limited
- BK I Realty Inc. (dissolved)
- BK II Properties Inc.
- BK III Properties Inc.
- Blue Jay Realty Corporation
- BNC Holdings Inc.
- Bromley LLC
- Brookson Corp.
- Brookwood Energy & Properties Inc.
- Canope Credit Corp.
- Capital Analytics II, LP

- Central Funding (Concord) Corporation (dissolved)
- Clarks Summit I, LLC
- Clarks Summit II, LLC
- CPI Real Estate Services Inc.
- CP4 Real Estate Services Inc. (dissolved)
- Dimont Corporation
- DL Mortgage Corp.
- DRA Management, Inc. (dissolved)
- Eagle Energy Management, LLC
- Eagle Energy Partners I, L.P.
- East Dover Limited
- Edibrook Corp.
- EHP/GP Inc. (dissolved)
- Eldon Street Holdings Limited
- ELQ Holdings B.V.
- ELQ Hypothek N.V.
- Equipment Management Inc.
- Equity Strategies Loans LLC
- Equity Strategy Loans LLC
- e-Valuate, LP
- Executive Monetary Management, Inc.
- Falcon Holdings I LLC
- First Ward Properties Inc.
- Flight Sim I LLC
- Flight Sim II LLC
- Flight Sim III LLC
- Flight Sim IV LLC
- Flight Sim V Inc.
- FRAH Special Services Inc.
- Fundo De Investimento Multimercado Credito Privado Navigator Investimento
- Furno & Del Castano CapitalPartners LLP
- GA Dekalb Inc.
- GKI Korea Development Limited
- Global Principal Strategies Loans Inc.
- GRA Finance Corporation Ltd.
- GRA Finance Corporation Ltd.
- Growth Partners Inc. (dissolved)
- Hills Funding One, Ltd.
- Hydrocarbon Capital II LLC
- IL Lombard Inc. (dissolved)
- Ivanhoe Lan Pty Limited
- Jet Aircraft Leasing Inc. (dissolved)

- Jet Partners, LLC
- JFM Aviation Once LLC
- KM-I Real Estate Company VII (sold)
- Laminar Holdings LLC
- LB Alberta Holdings Inc.
- LB Beta Finance Cayman Limited
- LB GPS Lightfoot L.L.C.
- LB Holdings Intermediate 1 Ltd
- LB Holdings Intermediate 2 LtdLB I Group Inc
- LB I Group Inc.
- LB I Group Inc.
- LB India Holdings Cayman I Limited
- LB India Holdings Cayman II Limited
- LB India Holdings Mauritius I Limited
- LB India Holdings Mauritius II Limited
- LB India Holdings Mauritius III Limited
- LB Investment Corp. Inc.
- LB Investment Holding Company Limited (dissolved)
- LB Investments (UK) Limited
- LB Leasing Inc.
- LB Lomond Investments Limited
- LB Maritim Investor GmbH
- LB Memphis Brownstone LLC
- LB Military Housing LLC
- LB Note Corp.
- LB Ohana, LLC
- LB Skypower Inc.
- LB Trade Corp.
- LB UK Financing Limited
- LB UK RE Holdings Ltd.
- LB3 GmbH
- LBCCA Holdings I LLC
- LBCCA Holdings II LLC
- LB-NL Holdings (Cayman) Limited
- LB-NL Holdings I Inc.
- LB-NL Holdings L.P.
- LB-NL U.S. Investor Inc.
- LBQ Funding (UK)
- LBO Investments Limited
- LBQ Hong Kong Funding Ltd
- LBQ Hong Kong Services Limited
- LCP LTU LLC

- LCPI Properties Inc.
- LCPI Properties Inv.
- Leesburg ACG LLC
- Lehman ABS Corporation
- Lehman Aircraft Securitization Holdings LLC
- Lehman Asset Backed Caps Inc.
- Lehman Brother Venture Capital 2003 Partnership
- Lehman Brothers (Israel) Inc.
- Lehman Brothers (Spain) S.A.
- Lehman Brothers 1999 Venture Managers' Partnership L.P.
- Lehman Brothers 1999 Vernture GP Partnership L.P.
- Lehman Brothers AIM Holding II LLC
- Lehman Brothers Alternative Investment Management LLC
- Lehman Brothers Argentina S.A.
- Lehman Brothers Asset Management Asia, Inc. (dissolved)
- Lehman Brothers Asset Management (Europe) Ltd
- Lehman Brothers Asset Management France
- Lehman Brothers Asset Securitization LLC
- Lehman Brothers Capital GmbH, Co
- Lehman Brothers Capital Partners I, L.P.
- Lehman Brothers Capital Partners II, L.P.
- Lehman Brothers Capital Partners IV, L.P.
- Lehman Brothers CDO 2003 L.P.
- Lehman Brothers CDO Associates (Cayman), Ltd.
- Lehman Brothers CDO Associates 2003 L.P.
- Lehman Brothers CDO Associates 2004 L.P.
- Lehman Brothers CDO Opportunity Partners 2004-2, L.P.
- Lehman Brothers Commercial Corporation Asia Limited
- Lehman Brothers Commercial Mortgage K.K.
- Lehman Brothers Commodity Service Inc.
- Lehman Brothers Communications Partnership
- Lehman Brothers de Chile, S.A. (dissolved)
- Lehman Brothers de Chile, S.A. (dissolved)
- Lehman Brothers de Venezuela C.A. (inactive)
- Lehman Brothers de Venezuela C.A. (inactive)
- Lehman Brothers Derivative Fiance LLC
- Lehman Brothers Derivative Products Inc.
- Lehman Brothers Diversified Private Equity Fund 2004, L.P.
- Lehman Brothers do Brasil Ltda
- Lehman Brothers Energy Canada, ULC
- Lehman Brothers Europe Inc.
- Lehman Brothers Europe Limited

- Lehman Brothers European Mezzanine 2002 Associates L.P.
- Lehman Brothers European Mezzanine 2002 L.P.
- Lehman Brothers European Venture Capital Associates L.P.
- Lehman Brothers European Venture Capital L.P.
- Lehman Brothers Finance (Japan) Inc.
- Lehman Brothers Financial Products Inc.
- Lehman Brothers Fund of Funds Associates L.P.
- Lehman Brothers Fund of Funds L.P.
- Lehman Brothers Global Asset Management K.K. (liquidated)
- Lehman Brothers Healthcare Venture Capital Associates L.P.
- Lehman Brothers Healthcare Venture Capital L.P.
- Lehman Brothers Holdings Inc.
- Lehman Brothers Holdings International Inc.
- Lehman Brothers Holdings Japan Inc.
- Lehman Brothers Holdings Plc
- Lehman Brothers Holdings Scottish LP
- Lehman Brothers Inc.
- Lehman Brothers Insurance Agency L.L.C
- Lehman Brothers International (Europe)
- Lehman Brothers International Services, Inc.
- Lehman Brothers Investment Holding Company Inc.
- Lehman Brothers Investment Management Asia Limited
- Lehman Brothers Investments PTE Ltd.
- Lehman Brothers Japan Inc
- Lehman Brothers LBO Inc.
- Lehman Brothers Limited
- Lehman Brothers Luxembourg Investments Sarl
- Lehman Brothers MBG Associates III L.L.C.
- Lehman Brothers MBG Associates L.P.
- Lehman Brothers MBG Capital Partners 1998 (C) LP
- Lehman Brothers MBG Finders 1999 (A) L.P.
- Lehman Brothers MBG Finders 1999 (B) L.P.
- Lehman Brothers MBG Finders 2000 (B) L.P.
- Lehman Brothers MBG Partners 1997 (A) L.P. (dissolved)
- Lehman Brothers MBG Partners 1997 (B) L.P. (dissolved)
- Lehman Brothers MBG Partners 1998 (A) L.P.
- Lehman Brothers MBG Partners 1998 (B) L.P.
- Lehman Brothers MBG Partners 1998 (C) L.P.
- Lehman Brothers MBG Partners 1999 (A) L.P.
- Lehman Brothers MBG Partners 1999 (B) L.P.
- Lehman Brothers MBG Partners 1999 (C) L.P.
- Lehman Brothers MBG Partners L.P.

- Lehman Brothers MBG Venture Capital Partners 1997
- Lehman Brothers MBG Venture Capital Partners 1998 (A) L.P.
- Lehman Brothers MBG Venture Capital Partners 1998 (B) L.P.
- Lehman Brothers MBG Venture Capital Partners 1998 (C) L.P.
- Lehman Brothers MBG Venture Capital Partners 1998 (D) L.P.
- Lehman Brothers MLP Associates, L.P.
- Lehman Brothers MLP Partners, L.P.
- Lehman Brothers Offshore Diversified Arbitrage Fund, Ltd.
- Lehman Brothers Offshore Diversified Arbitrage Master Fund Ltd.
- Lehman Brothers Offshore Diversified Private Equity Fund 2004, L.P.
- Lehman Brothers Offshore Investment Partnership L.P.
- Lehman Brothers Offshore Investment Partnership-Japan L.P.
- Lehman Brothers Offshore long/short fund, ltd
- Lehman Brothers Offshore Long/Short Master Fund Ltd.
- Lehman Brothers Offshore Partners Ltd.
- Lehman Brothers Offshore Partnership Account 2000/2001, L.P.
- Lehman Brothers Offshore Partnership GP 2000/2001 L.P.
- Lehman Brothers Offshore Real Estate Associates, Ltd
- Lehman Brothers OTC Derivatives Inc.
- Lehman Brothers Overseas Inc.
- Lehman Brothers Pacific Holdings Pte. Ltd.
- Lehman Brothers Participation Fund Associates, L.P.
- Lehman Brothers Partnership GP 2000/2001 L.P. (dissolved)
- Lehman Brothers Private Equity Advisers L.L.C.
- Lehman Brothers Private Fund Advisers LP
- Lehman Brothers Private Funds Investment Company GP, LLC
- Lehman Brothers Private Funds Investment Company LP, LLC
- Lehman Brothers Private Fund Management LP
- Lehman Brothers (PTG) Limited
- Lehman Brothers Secondary Fund of Funds Associates L.P.
- Lehman Brothers Secondary Fund of Funds L.P.
- Lehman Brothers Securities Taiwan Limited
- Lehman Brothers Services India Private Limited
- Lehman Brothers Singapore PTE Ltd.
- Lehman Brothers South Asia Limited (Inactive)
- Lehman Brothers South East Asia Investments PTE Limited
- Lehman Brothers Spain Holdings Limited
- Lehman Brothers Special Financing Inc.
- Lehman Brothers Sudamerica S.A.
- Lehman Brothers U.K. Holdings (Delaware) Inc.
- Lehman Brothers Uruguay S.A.
- Lehman Brothers VC Partners L.P.

- Lehman Brothers Venture Associates Inc.
- Lehman Brothers Venture Bankers' Partnership L.P.
- Lehman Brothers Venture Capital Partners I, L.P.
- Lehman Brothers Venture GP Partnership L.P.
- Lehman Brothers Venture Partners L.P.
- Lehman Brothers Verwaltungs-und Beteiligungsgesellschaft mbH
- Lehman CMO Inc.
- Lehman Commercial Paper Inc.
- Lehman Crossroads Corporate Investors II, LP
- Lehman Insurance Company
- Lehman Loan Funding I LLC
- Lehman Mortgage Holdings Canada II Inc. (inactive)
- Lehman Mortgage Company of Canada (surrendered)
- Lehman Mortgage Company of Canada (surrendered)
- Lehman Mortgage Holdings Canada I Inc. (inactive)
- Lehman Municipal ABS Corp.
- Lehman OPC LLC
- Lehman Pass-Through Securities Inc.
- Lehman Queens Center Inc. (inactive)
- Lehman Queens Limited Inc. (inactive)
- Lehman Re Ltd.
- Lehman Realty & Development Corp.
- Lehman Receivables Corp. (dissolved)
- Lehman Risk Advisors Inc.
- Lehman Risk Management, Inc. (dissolved)
- Lehman Structured Assets Inc.
- Lehman Structured Securities Corp.
- Lehman Syndicated Loan Inc.
- Lehman VIP Holdings Inc.
- Lehman VIP Investment LDC
- Lehman VIP Investment LDC
- Liberty Corner Inc. (sold)
- Liberty GP II Inc. (sold)
- LIBRO Holdings I Inc.
- Libro Companhia Securitizadora de Creditos
- Long Point Funding Pty Ltd.
- Louise Y.K.
- LPTG Inc.
- LPTG Intermediate LLC
- LPTG Intermediate LLC
- LPTG LLC
- LPTG LLC

- LW-LP Inc.
- LW-LP Properties Inc.
- M&L Debt Investments Holdings Pty Limited
- M&L Debt Investments Pty Limited
- Mast Depositor Corp
- MBAM Investor Limited
- MBR/GP Corp.
- Merit, LLC
- Metro Realty Corporation (dissolved)
- MMP Funding Corp.
- Morganberry Corporation
- Nai Harn Hotel 1 Company Limited
- Neuberger & Berman Agency, Inc.
- Neuberger Berman Asset Management, LLC
- Neuberger Berman Inc.
- Neuberger Berman Investment Services, LLC
- Neuberger Berman Pty Ltd.
- Neuberger Berman, LLC
- Newark Properties One Inc.
- Nexity Investment Partnership L.P.
- NL Funding, L.P.
- NL GP Inc.
- Northstar Equipment Leasing Income Inc. (dissolved)
- NPC Inc. (dissolved)
- OCI Holdings Limited
- O.M.B. Limited Partner Ltd.
- OSD Corp.
- PAC Aircraft Management Inc.
- Pentaring, Inc.
- Phuket Hotel 1 Holdings Company Limited.
- Pike International Y.K.
- Pindar Pty Ltd.
- Preferred Group Limited
- Preferred Holdings Limited
- Preferred Mortgages Limited
- Principal Transactions Inc.
- QP80 Real Estate Services Inc.
- Quality Pork Partners, Inc.
- Real Estate Investors Inc. (dissolved)
- Real Estate Private Equity Inc.
- Real Estate Services I Inc. (dissolved)
- Real Estate Services VII Inc. (dissolved)

- Reliance Energy E&P, LLC
- REPE LBREP III LLC
- Revival Holdings Limited
- RIBCO LLC
- RIBCO LLC
- RIBCO SPC, Inc.
- Rock Hill Real Estate, Inc.
- Sage Partners, LLC
- SAIL Investor Pte Ltd.
- Sambar Properties Inc.
- SASCO ARC Corporation
- Scranzay, Inc.
- Security Assurance Advisers, LP
- Select Asset Inc.
- Senior Income Fund Inc. (dissolved)
- Serafino Investments Pty Limited
- Shearson Lehman Brothers Capital Partners II, L.P.
- Shearson Lehman Hutton Capital Partners II
- Skratook LLC
- Small Business Assets I LLC
- Southern Pacific Funding 5 Ltd
- Stamford Investment Realty Inc.
- STRATUS I Inc.
- Structure Asset Securities Corporation II
- Structured Asset Securities Corporation
- Structured Options Inc.
- STUIE CORP.
- Sunrise Finance Co., Ltd.
- TAL Europe, LLC
- Tallus
- Thayer Group Limited
- Thayer Properties (Jersey) Ltd.
- Thayer Properties Limited
- Townsend Analytics Japan Ltd.
- Townsend Analytics, Ltd.
- TX Tower Inc. (sold)
- Wharf Reinsurance Inc.
- West Dover, LLC
- Woori-LB First Asset Securitization Specialty Co., Ltd.
- Woori-LB Fourth Asset Securitization Specialty Co., Ltd.
- Y.K. Park Funding
- Y.K Tower Funding

- Former Lehman Brothers Holdings Inc. Entities
- 314 Commonwealth Ave. Inc.
- Aegis Finance LLC
- Alnwick Investments (UK) Limited
- Alnwick Investments (UK) Ltd. Kingdom
- Appalachian Asset Management Corp
- ARS Holdings I LLC
- Aurora Loan Services LLC
- Ballybunion Partnership
- Bamburgh Investments (UK) Ltd
- Blixen U.S.A.
- Blue Way Finance Corporation U.A.
- Brasstown Entrada I SCA
- Brasstown LLC
- Brasstown Mansfield I SCA
- Capstone Mortgage Services Ltd
- CIMT Limited
- Cohort Investments Limited
- Commonwealth Ave. Inc.
- Dynamo Investments Ltd.
- Entrada II Sarl
- Erin Asset
- Falcon Holdings II Inc
- Falcon Investor I-X Inc
- Falcon LB Sarl
- Gainsborough Investments BV
- Global Korea Investments Ltd.
- Global Thai Property Fund
- Kayenta L.P
- Kenilworth Investments Ltd.
- L.B.C. YK
- L.B.C. YK Hearn Street Holdings Limited
- LB Leaseco I
- LB LLC
- LB 745 Leaseco I LLC
- LB 745 LLC
- LB Alpha Finance Cayman Limited
- LB Asia Issuance Company Ltd.
- LB Asset Management Ltd.
- LB Australia and Asia Investments Limited
- Lehman Brothers U.K. Holdings Ltd.
- LB Capital Investments Ltd.

- LB Delta (Cayman) No Ltd.
- LB Delta (Cayman) No 1 Ltd
- LB Delta Funding
- LB Holdings Intermediate Ltd.
- LB Lease & Finance No . Ltd.
- LB Russia Holdings Inc.
- LB Russia Holdings LLC
- LB SF No. Ltd.
- LB SPV SCA
- LBA Funding (Cayman) Limited
- LBAC Holdings I Inc
- LBASC LLC
- LBCCA Holdings I Inc.
- LBCCA Holdings II Inc
- LBHK Funding (Cayman) No. Ltd.
- LBHK Funding (Cayman) No. 1 Ltd
- LBHK Funding (Cayman) No. 2 Ltd.
- LBHK Funding (Cayman) No. 4 Ltd
- LB Vin Co Inc.
- LBO Funding (Cayman) Limited
- LBS Holdings SARL
- LCPI Properties Inc
- Lehman ALI Inc.
- Lehman Brothers AIM Holding III LLC
- Lehman Brothers Asia Capital Company
- Lehman Brothers Asia Capital Company Kong
- Lehman Brothers Asia Holdings Limited
- Lehman Brothers Asia Limited
- Lehman Brothers Asia Pacific (Singapore) PTE. Ltd.
- Lehman Brothers Asset Management Inc
- Lehman Brothers Asset Management, LLC
- Lehman Brothers Australia Granica PTY Limited
- Lehman Brothers Australia Holdings PTY Limited.
- Lehman Brothers Australia Limited
- Lehman Brothers Bancorp Inc
- Lehman Brothers Bancorp UK Holdings Limited
- Lehman Brothers Bank, FSB
- Lehman Brothers Bankhaus Aktiengesellschaft
- Lehman Brothers Canada Inc
- Lehman Brothers Capital Private Limited
- Lehman Brothers Co-Investment Associates LLC
- Lehman Brothers Commercial Bank

- Lehman Brothers Commercial Corporation
- Lehman Brothers Commodity Services Inc.
- Lehman Brothers Equity Finance (Cayman) Limited
- Lehman Brothers Finance S.A
- Lehman Brothers Fixed Income Securities Private Limited
- Lehman Brothers Futures Asia Limited
- Lehman Brothers Futures Asset Management Corp
- Lehman Brothers Global Investments LLC
- Lehman Brothers Holdings Capital Trust IV
- Lehman Brothers Hy Opportunities Inc.
- Lehman Brothers Hy Opportunities Korea Inc.
- Lehman Brothers Investment Korea Inc
- Lehman Brothers Management LLC
- Lehman Brothers P.A. LLC
- Lehman Brothers Private Equity Advisers
- Lehman Brothers Private Fund Advisers LPD
- Lehman Brothers Securities Asia Limited
- Lehman Brothers Securities N.V.
- Lehman Brothers Securities Private Limited
- Lehman Brothers Special Financing Inc.
- Lehman Brothers Treasury Co. B.V.
- Lehman Brothers Trust Company of Delaware
- Lehman Brothers Trust Company, National Association
- Lehman Brothers U.K. Holdings Ltd.
- Lehman Brothers UK Investments Limited
- Lehman Capital Investments Ltd.
- Lehman Commercial Mortgage Conduit Ltd.
- Lehman Crossroads Corporate Investors, LP
- Lehman Crossroads Investment Advisers, LP
- Lehman Crossroads Investment Company, LP
- Lehman Risk Services (Bermuda) Ltd.
- Lehman Syndicated Loan Funding Inc
- Lincoln Capital Fixed Income Management Company, LLC
- Longmeade Limited
- LUBS Inc.
- Lunar Constellation Limited Partnership
- MABLE Commercial Funding Limited
- Maewha K-STARS Ltd.
- MICT Limited
- Nale Trust
- Neuberger Berman Management Inc.
- New Century Finance Co., LTD.

- OOO Lehman Brothers
- Opal Finance Holdings Ireland Limited
- Pentaring Inc. Long Point Funding Pty Ltd
- Pindar Pty Ltd
- Portsmouth Investment Company Pty Ltd
- Property Asset Management Inc.
- REPE LBREP II LLC
- Resetfan Limited
- Resetfan Limited Capstone Mortgage Services Ltd.
- SOGKI Development Inc.
- Southern Pacific Funding
- Southern Pacific Mortgage Limited
- SPML Mortgage Funding Limited
- SPML Mortgage Funding Limited
- Stockholm Investments Limited
- Storm Funding Ltd.
- Storm Funding Ltd. Lehman (Cayman Islands) Ltd.
- The Main Office Management Company, LP
- TMIC Limited
- Woori-LB Fifth Asset Securitization Specialty Co., Ltd.
- Woori-LB Sixth Asset Securitization Specialty Co., Ltd.

Potential Parties in Interest

- The Vanguard Group, Inc.
- Ameren et al.
- Iron Mountain Information Management
- Harbinger Capital Partners
- Harbert
- UBS Financial Services
- UBS International Inc.
- UBS Financial Services of Puerto Rico
- Harbinger Capital Partners Special Situations Fund LP
- Harbinger Capital Partners
- Thomson Reuters Plc & Thomson Reuters Corp.
- Citigroup, Inc.
- Citibank, NA
- Morgan Stanley & Co.
- Fxcm Holdings LLC
- Glg Partners LP
- Wilmington Trust Company
- Credit Suisse
- Rock-Forty Ninth LLC, Rockefeller Center et al.

- Bank of New York Mellon
- Customer Asset Protection
- Royal Bank of Scotland
- Federal Reserve Bank of New York
- Federal Express Corporation
- Accenture LLP
- Lehman Brothers Private Equity Funds
- Interactive Data Corp.
- Green Tree Servicing LLC
- Henegan Construction Co., Inc.
- Monument Realty LLC
- Wells Fargo Bank, NA
- Wells Fargo & Co.
- BP North America
- BP Energy
- BP Canada
- IGI Resources
- Essex Equity Holdings USA, LLC
- Abm Industries, Inc.
- Northgate Minerals Corporation
- 4Kids Entertainment, Inc.
- Fred Hutchinson Cancer Research Center
- Fannie Mae
- Carrollton-Farmers Branch Independent School District
- Harris County
- Dallas County
- Tarrant County
- McLennan County
- Factiva, Inc.
- SP4 190 S. Lasalle, L.P.
- Canadian Imperial Bank
- CIBC Wolrd Market.
- CIBC Wolrd Markets Inc.
- Sumitomo Mitsui Banking Corp.
- SMBC Capital Markets
- Sumitomo Mitsui Brussels Branch
- Societe Generale
- Washington Mutual Bank
- Washington Mutual, Inc.
- National Bank of Canada
- Occidental Energy Marketing, Inc.
- Landamerica Financial Group, Inc.

- Toronto-Dominion Bank
- Dresdner Kleinwort Group Holdings LLC
- Normandy Hill Capital, LP
- Office of Thrift Supervision
- Office of Thrift Supervision, Northeast Region
- General Electric Capital Corp
- ING bank, FSB
- 250 East Borrower LLC
- East 46th Borrower LLC
- Hale Avenue Borrower LLC
- EHMD, LLC
- Bats Holdings, Inc.
- CD Representative
- Pursuit Partners
- Galleon Buccaneer's Offshore LTD
- Microsoft Corporation
- Microsoft Licensing
- Dresdner Kleinwort Group Goldings LLC
- Svenska Handelsbanken AB
- Moody's Investors Service
- IBM
- Collins Building Services, Inc.
- 1301 Properties Owner, LP
- Mizuho Corporate Bank LTD
- Greg Georgas & Mark Grock
- Direct Energy Business LLC
- Direct Energy LLC
- Chevron Natural Gas
- Bank of China
- Pursuit Capital Partners Master
- Pursuit Opportunity Fund I Master LTD.
- Aig Global Investment Corporation
- Green Tree Servicing Inc.
- Wilmington Trust Company
- Wilmington Trust FSB
- Mack-Cali Realty LP
- Arapahoe County Treasurer
- J P Morgan Chase Bank, N.A.
- Mizuho Corporate Bank
- Pursuit Capital Partners Master (Cayman) Ltd.
- CD Representative, L.C.
- Providence Equity Partners

- Newport Global Advisors LP
- Altova, Inc.
- The Informal Noteholder Group
- Verizon Communications Inc.
- NY State Department Of Taxation and Finance
- Deutsche Bank Securities Inc.
- Brookfield Properties One WFC Co. LLC
- Caixa Geral De Depositos, S.A.
- FXCM Holdings, Llc
- Morgan Stanley & Co. Incorporated
- Credit Suisse
- US Bank Natl Assoc.
- Bank Of Montreal
- Natl Australia Bank Limited
- Barclays Capital, Inc.
- Contrarian Capital Management, LLC
- 8 Sound Shore Associates LLC
- Federal Home Loan Mortgage Corp
- Allianz Global Investors AG
- Marshall Funds, Inc.
- Marshall & Ilsley Trust Company, N.A.
- M. Arthur Gensler Jr and Assoc, Inc.
- Gensler Architecture, Design And Planning, P.C.
- Bay Harbour Management LC
- Bay Harbour Master
- Trophy Huntarr Investments
- BHCO Master
- MSS Distressed & Opportunities 2
- Institutional Benchmarks
- The TAARP Group, LLP
- Avaya Inc.
- Missouri Department Of Revenue, Bankruptcy Unit
- Chuo Mitsui Trust And Banking Co.
- Brookfield Properties One WFC Co. LLC
- European Bank For Reconstruction
- WSG Development Co.
- GE Capital Information Technology
- Vollers Excavating & Constrution, Inc
- The Bank Of Tokyo-Mitsubishi UFJ, Ltd
- The Chuo Mitsui Trust And Banking Co., Ltd
- Crossmark Investment Advisers, LP
- Tishman Speyer Properties, L.P.

- Shinsei Bank Limited
- Dnb Nor Bank Asa
- Cap Gemini Financial Services USA, Inc
- Yildiz Holdings, Inc.
- Godiva Chocolatier, Inc.
- Structure Tone Inc.
- GE Capital Information Technology Solutions, Inc. D/B/A Ikon Financial Services
- Office Of The United States Attorney
- Russell Investment Group, Inc.
- Counsel To Australia And New Zealand Banking
- JFK International Air Terminal LLC
- Duke Corporate Education
- Telecom Italia Capital S.A.
- Oracle Credit Corporation
- Eaton Corporation
- TW Telecom Inc.
- Bankruptcy Creditors' Service, Inc.
- Union Bank Of California, N.A.
- United Bank Of California, N.A.
- Payreel, Inc.
- City Of Farmers Branch
- Johnson County Arlington ISD
- Mansfield ISD
- Burleson, ISD
- Exegy Incorporated
- Tiger Asia Fund, L.P.
- Tiger Asia Overseas Fund, Ltd.
- Executive Fliteways, Inc.
- Business Objects Americas
- Frictionless Commerce, Inc.
- Travelers National Accounts
- A-V Services, Inc.
- Oversea-Chinese Banking Corp. Ltd.
- Informal Group Of Taiwan Financial Institutions
- Fondo Latinoamericano De Reservas
- Trading Technologies International
- Gartner, Inc.
- Gartner UK Limited
- Computer Financial Consultants Inc.
- Tangoe, Inc.
- Open Solutions Inc.
- CB Richard Ellis, Inc.

- Sprint Nextel Corp
- Costello Maione Schuch Inc.
- AEW Capital Management, LP
- Lyon Capital Ventures
- PJM Interconnection, L.L.C.
- Broadridge Processing Solutions, Inc.
- Federal Home Loan Bank Of Pittsburgh
- Tata American International
- Hypo Investment Bank Ag
- Pension Benefit Guaranty Corporation
- The Juilliard School
- Newedge USA, LLC
- Pacific Gas & Electric Company Bank of America N.A.
- Duke Energy Ohio, Inc.
- Fir Tree Value Master Fund, L.P.
- Fir Tree Capital Opportunity Master Fund, L.P.
- Alameda County (CA) Employees' Retirement Association
- Government of Guam Retirement Fund
- Northern Ireland Governmental Officers Superannuation Committee
- City of Edinburgh Council as Administrating Authority of the Lothian Pension Fund
- Operating Engineers Local 3 Trust Fund
- Dresdner Bank A.G.
- Parsec Trading Corp.
- Parsec Corp.
- Nomura Holding America Inc.
- Nomura Holdings Inc.
- PNMR Services Co.
- First Choice Power, LP
- Reliant Energy Services, Inc.
- Reliant Energy Power Supply, LLC
- EnergyCo, LLC
- EnergyCo Marketing and Trading
- Binding Company, Inc.
- Fondiaria
- BIM
- VITA
- Assicurazioni
- Milano
- Popolare
- Banca Sai
- Systema
- Novara

- 50 Broadway Realty Corp. LLC
- Swedbank
- Arab Bank
- Bank Pekao
- GL Trade
- EZE Castle
- Liquidpoint
- Korea Investment & Securities Co., LTD
- True Friend 4th Securitization Specialty Co.
- PT Bank Negara Indonesia
- Federal Home Loan Bank of Atlanta
- Health Care Services Corp D/B/A Blue Cross and Blue Shield of Illinois
- Cognizant Technology Solutions
- Somerset Properties SPE, LLC
- Sumitomo Trust & Banking Co., LTD
- Vignette Europe Limited
- Greenbriar Minerals, LLC
- D.E. Shaw Composite Portfolios, LLC
- D.E. Shaw Oculus Portfolios, LLC
- Compagnie Financiere Trdaiton SA
- Caisse De Depot et Placement du Quebec
- Tuxedo Reserve Owner LLC
- Tuxedo TPA Owner LLC
- Members of Certified Class in Austin, ET AL V. Chisick, ET AL., Case SA CV 01-0971 DOC
- The City of Long Beach
- America's Servicing Company
- Public Service of North Carolina
- GMAC LLC
- GMAC Residential Capital
- GMAC-IM
- Residential Funding Company LLC
- Constellation PL
- ADV Portfolio Tech
- Sun Guard, ET AL.
- INF SRVS
- Wall St Concepts
- The Central Puget Sound Regional Transit Authority
- Global Thematic
- Panton Fund
- CFIP Fund
- Cura Fixed Fund
- Turnberry Fund

- Investcorp, Et. Al.
- Royal Bank of America
- Arapahoe County Attorney's Office
- Currenex
- State Street Bank
- UBS Securities LLC
- US Bank National Association
- Bank of America Mellon
- Commerzbank A.G.
- Kraft Foods Inc.
- Kapalua Bay, LLC
- M&B Maher
- M. Brian Maher and Basil Maher
- AB Bankas
- Och-Ziff
- Aliant Bank
- Crossroads Investment Advisors
- Lloyds Bank
- Sun Trust Banks, Inc.
- River Capital Advisors Inc.
- Dell Marketing L.P.
- National Cinemedia, Inc.
- Margolis Edelstein
- Access Data
- Meridian Company of New York
- CNX Gas Co.
- Delaware Management Holdings, Inc.
- Commerzbank A.G. (New York and Grand Cayman Branches)
- Intechra LLC
- Office of the U.S. Trustee
- California Ind. Systems Operator Corp.
- First Commercial Bank Co., Ltd. New York Agency
- Bank of Taiwan
- County of San Mateo (CA)
- County of Monterey (CA)
- First Trust Portfolios L.P.
- First Trust Advisors L.P.
- Bondwave LLC
- Avista Corp.
- Cascade Investment LLC
- Powerex Corp.
- California Public Employees Retirement System

- Thomas P. Dinapoli, as Sole Trustee of The NY State Common Retirement Fund
- Pacific Coast Cap. Partners, LLC
- Mitsubishi UGJ SEC CO.
- ING Real Estate Finance

Affiliations of Outside Directors

- Michael L. Ainslie
 - director - The St. Joe Company
 - director - Lehman Brothers Bank, FSB
 - trustee - Vanderbilt University
 - Member (and the chairman emeritus) of the Board of Directors of The Posse Foundation, Inc.
- John F. Akers
 - director - W.R. Grace & Co
- Roger S. Berlind
 - governor - The Broadway League
- Thomas H. Cruikshank
- Marsha Johnson Evans
 - director - Weight Watchers International, Inc.
 - director - Huntsman Corporation
 - director - Office Depot, Inc.
 - director - Naval Academy Foundation
 - director - America's Development Foundation.
 - advisory board - LPGA
 - advisory board - Pew Partnership for Civic Change
- Roland A. Hernandez
 - director of MGM Mirage
 - director - The Ryland Group, Inc.
 - director - Sony Corporation
 - director - Vail Resorts, Inc.
 - advisory board - David Rockefeller Center for Latin American Studies at Harvard University
 - advisory board - Harvard Law School
 - President's Council on International Activities – Yale University
- Henry Kaufman
 - president - Henry Kaufman & Company
 - member (and the chairman emeritus) - Board of Trustees of the Institute of International Education
 - member - Board of Trustees of New York University
 - member (and the chairman emeritus) - Board of Overseers of the Stern School of Business of New York University
 - member - Board of Trustees of the Animal Medical Center

- member of the International Advisory Committee of the Federal Reserve Bank of New York
- member of the Advisory Committee to the Investment Committee of the International Monetary Fund Staff Retirement Plan
- member of the Board of Governors of Tel-Aviv University treasurer (and former trustee) of The Economic Club of New York.
- John D. Macomber
 - director - Collexis Holdings, Inc.
 - director - Stewart & Stevenson LLC
 - chairman - Council for Excellence in Government
 - vice chairman - Atlantic Council
 - trustee - Carnegie Institution of Washington
 - trustee - Folger Library
- Sir Christopher Gent
 - director - Ferrari SpA
 - senior advisor - Bain & Company, Inc.
 - advisory board - Reform

Professionals Employed by the Company

- Heller Ehrman LLP
- McKenna Long & Aldridge LLP
- Hahn Loeser & Parks LLP
- Thacher Proffitt & Wood LLP
- Simpson Thacher & Bartlett LLP
- Ernst & Young
- PricewaterhouseCoopers
- McKee Nelson
- DLA Piper
- White & Case
- Sidley Austin LLP
- Andrews & Kurth LLP
- Herrick & Feinstein MMOR Consulting
- Kramer Levin Naftalis & Frankel LLP
- Latham & Watkins, LLP
- Schulte, Roth, & Zabel LLP
- Ballard Spahr Anders & Ingersoll, LLP
- Benesch, Fiedlander, Coplan & Arnoff LLP
- Hunton & Williams LLP
- Miller Canfield Paddock Stone
- Kepley Brouscious & Biggs
- Krieg Devault LLP
- Click & Null, P.C.
- Sonnenschein Nath & Rosenthal

- Burns, White & Hickton
- Windels Marx Lane & Mittendorf, LLP
- Woodbury & Santiago, P.A.
- Blake Cassels & Graydon LLP
- Willkie Farr & Gallagher LLP
- Jeffer, Mangels, Butler & Marmaro
- Menter, Rudin & Trivelpiece, P.C.
- Trenam, Kemker, Scharf, Barkin, Frye, O'Neill & Mullis
- Mercer Marsh & McLennan Companies
- Allen & Overy LLP
- Brand Law Group, PC
- Akerman Senterfitt
- Foster, Graham, Milstein & Calisher, LLP
- Reilly Pozner & Connelly LLP
- Dorsey & Whitney LLP
- Paul, Weiss, Rifkind, Wharton & Garrison LLP
- MM Arizona Holdings LLC
- Snell & Wilmer
- Squire, Sanders & Dempsey L.L.P.,
- Lewis and Roca LLP
- Hahn Loeser & Parks LLP
- Sills Cummis & Gross P.C.
- Cadwalader, Wickersgam & Taft LLP
- Skadden, Arps, Slate, Measgher & Flom LLP
- Carrington, Coleman, Sloman & Blumenthal, L.L.P.
- Prickett Jones & Elliott, P.A.
- Conway and Mrowiec
- Gianni, Origoni Grippo & Partners
- Kleyr Grasso Associates
- Cederquist
- Mitsui Company
- LS Horizon Ltd.
- Herbert Smith Ltd.
- Oh-Ebashi LPC & Partners
- Morrison & Foerster LLP
- Freshfields Bruckhaus Deringer
- NBP Clems
- HBN Law
- L.B. Smithplein 3
- Pite Duncan
- Akerman Senterfitt
- Baker & McKenzie LLP

- Bloom Murr & Accomazzo, P.C.
- Foster, Graham, Milstein & Calisher, LLP
- Houser & Allison, APC
- Jones Day
- Sills Cummis Epstein & Gross P.C.
- Tompkins, McGuire, Wachenfeld & Barry LLP
- Latham & Watkins LLP
- Davies Ward Phillips & Vineberg
- Einstein Malanchuk LLP
- Gibson, Dunn & Crutcher LLP
- Paul, Hastings, Janofsky & Walker LLP
- Dechert LLP
- Hogan & Hartson
- Cox Castle Nicholson
- Morrison & Forster
- Stroock, Stroock & Lavan

Litigation Claimants

- City of Cleveland, Ohio
- First Alliance Mortgage Company Class Action
- IPO Class Actions
- Breakaway Solutions Inc.
- In re Public Offering Antitrust Litigation (consolidated class action)
- In re Issuer Plaintiff Initial Public Offering Fee Antitrust Litigation (consolidated class action)
- In re Mirant Corporation Securities Litigation (class action)
- Research Analyst Independence Litigations
- In re Lehman Brothers Holdings, Inc. Derivative Litigation (Garber, Staehr, Locals 302 & 612 of the International Union of Operating Engineers-Employers Construction Industry Retirement Trust, and Saginaw Police & Fire Pension Board, plaintiffs)
- Annuity Fund et al. v. Lehman Brothers Holdings, Inc., et al.
- Fogarazzo, et al. v. Lehman Brothers Inc., et al. Claude A. Reese
- Fogel Capital Management, Inc.
- Operative Plasterers and Cement Masons International Association Local 262 Annuity Fund
- Electronic Trading Group, LLC
- Forza Capital Management, L.L.C.
- BHL Capital Partners L.P.
- Alaska Electrical Pension Fund
- Alex E. Rinehart
- City of Cleveland
- Overstock.Com Inc.

- Keith Carpenter
- Keith Cheng
- Oliver Cheng
- Mary Helbeyn
- Elizabeth Foster
- Hugh D. Barton
- David Trent
- Mark Montag
- Bader & Yakaitis P S P & Trust
- J. Bader

100 Largest Holders of Trade Debt

1. Microsoft Corporation
2. IBM Corporation
3. Network Appliance Inc.
4. Iron Mountain Digital Archives
5. Bloomberg Finance LP
6. FTInteractive Data
7. Information Builders Inc
8. Tibco Software, Inc.
9. Broadridge Securities Processing
10. CDW Direct LLC
11. Sungard Securities Finance Inc
12. 1301 Properties Owner LP
13. Dell Marketing L.P.
14. Rittal Corporation
15. AC Nielsen Company
16. Thomson Financial
17. Intuition Publishing Inc.
18. Ernst & Young LLP
19. Meridian IT, Inc.
20. Northrop Grunman
21. Diversified Global Graphics Group DG3
22. Gartner Group Inc.
23. Hewlett Packard Company
24. Storage Technology Corp
25. RR Donnelley Receivables Inc.
26. Triple Point Technology, Inc.
27. Video Corporation Of America
28. Rolfe & Nolan Systems Inc.
29. Iron Mountain Digital Archives
30. Cushman & Wakefield Inc.
31. Michael Stapleton Associates
32. A V Services Inc.

33. Automated Securities Clearance Ltd.
34. Computer Associates International Inc.
35. Integreon Managed Solutions
36. Clayton Fixed Income Services, Inc.
37. Meridian It, Inc.
38. CHD Meridian Healthcare
39. Computer Financial Consultants, Inc.
40. Allen & Overy
41. DBRS Inc.
42. Wipro Technologies
43. Alpha Office Supplies Inc.
44. Logical Information Machines
45. Interactive Data Corp.
46. Acronis, Inc.
47. Structure Group
48. AFD Contract Furniture Inc.
49. Key Systems
50. Hanover Moving &Storage Co Inc.
51. Ayco Services Agency Inc.
52. Wombat Financial Software, Inc.
53. Ikon Office Solutions Inc.
54. Rockefeller Center North, Inc.
55. Trimont Real Estate Advisors Inc.
56. Liquid Engines, Inc.
57. CDW Direct LLC
58. Dimension Data
59. Kepner Tregoe Inc.
60. Cyveillance
61. Swets Information Services Inc.
62. Network Appliance Inc.
63. IBM Corporation
64. Headstrong Services, LLC
65. Gotham Technology Group
66. EXLservice Holdings Inc.
67. Quest Software Inc.
68. Restaurant Associates
69. Iron Mountain Records Management
70. Agilysys Nj, Inc.
71. Mellon Analytical Solutions
72. Enterprise Solution Providers Inc.
73. SAS Institute Inc
74. Aperture Technologies
75. Lexis-Nexis
76. Greenline Financial Technologies Inc.
77. Compliance Data Center Inc.

78. DGWB, Inc.
79. DBRS, Inc.
80. Verrazano Consulting Solutions, LLC
81. Tac Americas, Inc.
82. Lexis Nexis
83. Rainmaker Group LLC
84. Dimension Data
85. Transaction Network Services
86. Nishimura & Partners
87. SOS Security Inc.
88. Polaris Software Lab (India), Ltd.
89. 4 Connections LLC
90. Hewlett Packard Company
91. Inconit Corporation
92. ILOG Inc.
93. The Bank Of New York
94. Trilogy Leasing Co. LLC
95. Standard Register
96. KPMG, LLP
97. Infusion Development Corp.
98. Sharon Land Company, LLC
99. Emil Werr
100. Computer Associates International Inc.

Professionals Retained by Significant Creditor Groups

- Milbank, Tweed, Hadley & McCloy LLP
- Munsch Hardt Kopf & Harr, P.C.
- Akin Gump Strauss Hauer & Feld LLP
- The Wilson Law Firm, PC

Utilities

- Con Edison
- The Hess Corporation
- NSTAR Electric
- ComEd
- Sempra Energy Solutions
- NYC Water Board
- AT&T
- Cleveland Public Power
- Cleveland Division of Water
- Dominion
- Interstate Gas
- Illuminating
- NEORS

- Time Warner

Committee Members

- Wilmington Trust Company
- Mizuho Corporate Bank, Ltd.
- RR Donnelley & Sons
- The Bank of NY Mellon
- The Royal Bank of Scotland, PLC
- Shinsei Bank, Limited
- Metlife

Exhibit C

Interested Parties or Their Affiliates or Subsidiaries whom McKenna Long & Aldridge LLP Represents or Has Represented in the Past in Matters Unrelated to the Matters for which McKenna Long & Aldridge LLP Seeks to be Retained

50 Largest Bondholders

- Prudential Insurance Company of America
- Prudential Financial, Inc.
- Zurich American Insurance Company
- AIG Annuity Insurance Company
- American Family Life Assurance Company

100 Largest Unsecured Creditors Other than Bondholders

- Citibank, N.A.
- The Bank of New York
- HSBC Bank
- Hewlett-Packard AP (HONG KONG) LIMITED
- Kim & Chang

Bank Lenders

- The Bank of New York - Mellon

Underwriting Investment Bankers for Debtor's Securities for All Securities Issued or Outstanding on the Commencement Date or During the 3 Years Prior to the Commencement Date

- Merrill Lynch, Pierce, Fenner & Smith Inc.
- Merrill Lynch Commercial Finance Corp.

Accountants Who Were Employed or Retained During the Two Years Prior to the Commencement Date

- Pricewaterhouse Coopers LLP

Potential Parties in Interest

- Citibank, N.A.
- Morgan Stanley & Co./Morgan Stanley, Inc
- Wells Fargo Bank [
- BP North America

- Canadian Imperial Bank of Commerce (CIBC)

Affiliations of Outside Directors

- Office Depot

Professionals Employed by the Company

- Pricewaterhouse Coopers LLP

100 Largest Holders of Trade Debt

- Northrop Grumman Corporation
- Hewlett-Packard AP (HONG KONG) LIMITED
- Michael Stapleton Associates
- Wipro Technologies
- Ikon Office Solutions
- The Bank of New York

Competitors

- Bank of America Securities
- Column Financial, Inc. - Parent/Affiliate of Credit Suisse
- Deutsche Bank AG
- HSBC Securities (USA) Inc.

Exhibit D

**Interested Parties or Their Affiliates or Subsidiaries
whom McKenna Long & Aldridge LLP Does Not Currently
Represent or Has Not Represented in the Past Two Years**

- Bank Lenders (with the exception of The Bank of New York - Mellon)
- Landlords
- Secured Creditors
- Government and State Regulatory Agencies
- The *Ad Hoc* Committee of Bondholders of the Main Street Natural Gas, Inc. Gas Project Revenue Bonds
- The Informal Lehman Brothers Holding Inc. Bondholder Group
- Significant Stockholders (greater than 5%)
- Directors and Officers: Current and Former (Up to 3 Years) Members of the Board of Directors and its Officers, and the Entities with whom Directors or Officers were, during their Tenure with the Debtor, Affiliated as an Employee
- Former Employees of Debtor or Underwriting Investment Bankers
- Former Officers, Directors or Employees of the Debtor or Any Underwriting Investment Banker during the 2 Years Prior to the Commencement Date who are now Attorneys at Weil, Gotshal and Manges
- Litigation and Non-Litigation Claimants
- Professionals Retained by Significant Creditor Groups
- Utilities
- Strategic Partners
- Committee Members